

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF LOUISIANA
LAKE CHARLES DIVISION**

NORCAVE PROPERTIES, LLC,

Plaintiff

versus

INTERNAL REVENUE SERVICE,

Defendant

CIVIL ACTION NO. 2:25-CV-00398

DISTRICT JUDGE JAMES D. CAIN, JR.

MAG. JUDGE THOMAS P. LEBLANC

**PLAINTIFF'S MOTION
FOR JUDGMENT ON THE PLEADINGS**

Pursuant to Rule 12(c) of the Federal Rules of Civil Procedure, Plaintiff Norcave Properties, LLC moves for judgment on the pleadings in this matter. In support of this motion, Norcave shows the Court the following:

1. The pleadings in this action have closed.
2. Based on the pleadings, the parties agree that the IRS has asserted penalties against Norcave and that the IRS has not allowed a jury trial to determine whether Norcave is liable for those penalties.
3. The parties also agree that the asserted penalties are civil and legal in nature.
4. There are no disputed issues of material fact in this regard, and only questions of law remain.
5. Pursuant to the Seventh Amendment to the United States Constitution, as interpreted by the Supreme Court and the Fifth Circuit, Norcave has a right to challenge the IRS's assertion of penalties before a jury.
6. Norcave also relies on the memorandum being submitted herewith.

WHEREFORE, this motion for judgment on the pleadings should be granted.

This 25th day of July 2025.

Respectfully submitted,

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